

ID: CCA_2011092614324337

Number: **201140023**

Release Date: 10/7/2011

Office:

UILC: 6227.00-00

From:

Sent: Monday, September 26, 2011 2:32:50 PM

To:

Cc:

Subject: RE: AAR not considered in FPAA, 6229 is

We make final partnership item determinations in an FPAA based only on the partnership return as filed. So the "as reported" numbers will be the numbers on the original partnership return, not the AAR. We need not address the AAR at all since the FPAA ("Notice of Final Partnership Administrative Adjustment") constitutes the final administrative determination of all partnership items regardless of whether an AAR was filed or not. As you note, an AAR petition cannot be filed if we issue an an FPAA since the FPAA proceeding finally determines all items and all partners may participate in the FPAA proceeding to challenge any of the adjustments..

